

ABSTRACT OF THE DISCLOSURE

An absorbent composite sheet is thin and has a surface to be easily situated in dry condition. The absorbent composite sheet includes at least a first layer and a second layer. The first layer placed on the side of receiving a liquid is a non-woven fabric fabricated from thermoplastic synthetic resin fibers. The second layer stacked below the first layer is a non-woven fabric fabricated by entangling cellulose type fibers and thermoplastic synthetic resin fibers. The first layer and the second layer are joined by fuse bonding synthetic resin fibers of the first layer and synthetic resin fibers of the second layer. The liquid applied on a surface of the first layer is transferred to the second layer through gaps between synthetic resin fibers of the first layer.